

4

**CENTRAL ADMINISTRATIVE TRIBUNAL
CUTTACK BENCH, CUTTACK**

O.A.NO.1099 of 2012

Cuttack this the 8th day of February, 2013

CORAM

**HON'BLE MR. A.K. PATNAIK, MEMBER (JUDL.)
HON'BLE MR. R. C. MISRA, MEMBER (ADMN.)**

Keshabanand Dwibedy,
Aged about 49 years,
S/o. Benudhar Dwibedy,
Permanent resident of Plot No.689/5,
Nayapalli, Bhubaneswar-751 006,
And at present working as Income Tax Inspector
In the Office of the Joint Commissioner of Income Tax,
Range-I, Ayakar Bhawan,
Rajaswa Vihar,
Bhubaneswar-751 007, City-Bhubaneswar,
Dist-Khurda.

...Applicant

(By Advocates: M/s R.B. Mohapatra, D.K. Mohanty)

-VERSUS-

Union of India represented through

1. Chief Commissioner of Income Tax,
Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
2. Additional Commissioner of Income Tax (Hqrs.) (Admn.),
Office of the Chief Commissioner of Income Tax,
Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
3. Chittaranjan Patra, Income Tax Officer,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.



4. S.K. Mishra, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
5. Ghanshyam Sah, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
6. Bijay Kumar Sarangi, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
7. Smt. Bijaya Lakshmi Nayak, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
8. Suresh Chandra Senapati, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
9. Mosses Pradhan, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
10. Ajay Kumar Mohanty, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

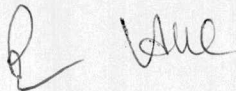
lala

- 6
11. Joy Gopal Singh, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
 12. Gobardhan Khuntia, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
 13. Narendra Kumar Sahoo, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
 14. Prakash Kumar Bardhan, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
 15. Ms. Tanweesri Roy, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
 16. Mihir Kumar Bal, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
- 2
- lsc

17. Janardan Pradhan, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
18. Prasanna Kumar Swain, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
19. Balakrushna Sahu, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
20. Rajiba Lochan Pathi, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
21. V. Shiv Kumar, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
22. Dinabandhu Swain, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
23. Kshitish Kumar Mohanty, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

Shul

24. Dipti Ranjan Pattnaik, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
25. Ajaya Kumar Das, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
26. Manmath Kumar Rout, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
27. Manoj Kumar das, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
28. Manoranjan Mishra, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
29. Bibhuti Bhusan Mishra, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
30. Ram Narayan Satpathy, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.



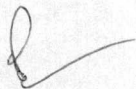
31. Nirmal Kumar Tripathy, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
32. Chandan Kumar Ghadai, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
33. Lalitendu Patra, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
34. Chitta Ranjan Panda, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
35. Kalpataru Swain, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
36. Pratap Keshari Parida, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
37. Chandi Prasad Patnaik, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.



38. Harihara Majhi, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
39. Ashok Kumar Das, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
40. Hrushikesh Swar, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
41. Bhagirathi Giri, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
42. Nrusingha Charan Panda, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
43. Chinmaya Kumar Pujari, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
44. Susanta Kumar Samal, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

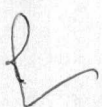
blue

45. Manish Kumar, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
46. Bijaya Chandra Satpathy, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
47. Shishira Kumar Hembram, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
48. Pallaba Kumar Mohapatra, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
49. Rajendra Kumar Sahoo, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
50. Ananta Charan Murmu, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
51. Prasanta Kumar Panda, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.




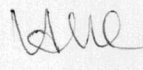
12

52. Fagu Charan Hansdah, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
53. T. Ganga Raju, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
54. Ramakanta Mahali, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
55. Pramod Kumar Sahoo, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
56. Smt. S. Venkat Rama, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
57. Sunil kumar Parida, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
58. Malaya Kumar Swain, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

 *Issue*

13

59. Aditya Kumar, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
60. Dillip Kumar Mallick, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
61. Santosh Kumar Pradhan, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
62. Suradip Chakraborty, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
63. Smt. Gitanjali S. Sasmal, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
64. Kalpataru Sasmal, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
65. Alok Kumar Mohapatra, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

66. Satish Chandra Behera, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
67. Bipin Bihari Das, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
68. Praduman Sharma, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
69. Malay Kumar Behera, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
70. Prakash Kumar Kanungo, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
71. Mangaraj Sethi, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
72. Swapan Kumar Mohanty, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

 *WMC*

13

73. Damodar Kampa, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
74. Moncy Matthew, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
75. Suman Sundar Sahoo, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
76. Siba Prasad Rath, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
77. Manish Kumar Saha, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
78. Ajay Kumar, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

14

26

79. Amiya Kumar Mohanta, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
80. Prabhat Kumar, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
81. Shreekant Barnwal, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
82. Yaddanapudi Venugopal, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
83. Manoranjan Pattnaik, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
84. M.Z.A. Baig, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.

2

WME

85. Sanjeev Kumar Jha, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
86. Sankar Bose, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
87. K. Ekram Ali, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
88. Ms. Nishu Anupam, Income Tax Inspector,
Office of the Chief Commissioner of Income Tax,
Odisha, Ayakar Bhawan, Rajaswa Vihar,
Bhubaneswar-751 007,
City-Bhubaneswar,
Dist-Khurda.
89. Union of India represented by
Chairman C.B.D.T.,
New Delhi-110021.

...Respondents

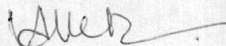
(By Advocates: Mr. U.B. Mohapatra, Ld. Sr. CGSC)

ORDER(Oral)

MR.A.K.PATNAIK, MEMBER(J):

Heard Mr. R.B. Mohapatra, Learned Sr. Counsel for the applicant and
Mr. U.B. Mohapatra, Learned Sr. C.G.S.C. appearing for Respondent Nos.1,
2 and 89.





18

2. Though certain defects have been pointed out by the Registry, yet, we find that the applicant has made a representation dated 03.04.2012 (Annexure-A/18) addressed to the Chief Commissioner of Income Tax (Respondent No.1).

3. Perusal of the records reveals that inadvertently the Chief Commissioner of Income Tax has been arraigned as Respondent No.1 representing the Union of India, instead it should have been the Chairman, Central Board of Direct Tax (CBDT). Accordingly, Sri R.B. Mohapatra, Learned Sr. Counsel prays to add the Chairman, CBDT as Respondent No.89 representing the Union of India to the O.A. The prayer is allowed.

4. Sri R.B. Mohapatra, Learned Sr. Counsel submits that in pursuance of the representation dated 03.04.2012 (Annexure-A/18) addressed to the Chief Commissioner of Income Tax, BBSR no response has yet been received by the applicant. Accordingly, he submits that he will be satisfied if a direction is issued to consider and dispose of the said representation within a specific time.

5. Mr. U.B. Mohapatra, Ld. Sr. CGSC appearing for Respondent Nos.1, 2 and 89 has no serious objection to the prayer made by Sri R.B. Mohapatra.




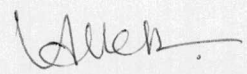
6. Accordingly, without entering into the merit of the case we direct Respondent No.1 to consider the said representation and dispose it of, if not yet disposed of, by way of a reasoned and speaking order within a period of two months from the date of receipt of this order, under intimation to the applicant.

7. With the above observation and direction this O.A. is disposed of.
No costs.

8. Copy of this order alongwith paper books be sent to Respondent No.1 at the cost of the applicant. Sri R.B. Mohapatra, Ld. Counsel for the applicant under takes to file requisites within 03 (three) days.

9. Free copy of this order be made over to the Ld. Counsel appearing for the parties.


(R.C. MISRA)
MEMBER(A)


(A.K. PATNAIK)
MEMBER(J)